

Quick Tax Facts
Utah State Tax Commission

Tax	Statute	Type/Description	# of Taxpayers	Funds	Form	Rule	Rate	Approx. Revenue
Captive Insurers	31A-3-304	H.B. 191 Eliminated this tax as of 1/01/05. Now a fee paid to the insurance department.		General Fund	TBD	N/A		N/A
Self-Insured Employers	34A-2-202	To insure Self-Insured employer for Workers Comp.	62 (2003)	Trust & Agency Fund	TC-420 TC-420A	R865-11Q-1	Between 1% and 8%, determined by the Industrial Commission.	\$39,518,345 Fiscal Year 2004
Motor Vehicle Registration Fees	41-1a-1206	Motor vehicles, trailers or semi-trailers for operation on a highway.		Transportation Fund, Centennial Highway fund		R873-22M	Private Motor Vehicles - \$21 + \$1.00 Trailers-\$11; Commercial Trailers=\$110	2.390.042 Fiscal Year 2004
Apportioned Registration and Licensing of Interstate vehicles (IRP)	41-1a-1206	Registration fee for apportioned vehicles.	Renewed fleets by 2004 2,856	Transportation Fund and Centennial Highway Fund.	TC-852 TC-853 TC-853A TC-8538	N/A	\$49.50 + \$18.50 for each 2,000 lbs over 14,000 lbs gross laden weight	\$20,057,596 Fiscal Year
Property Tax	59-2-102	Valuation for tax purposes is 100% of fair market value for centrally assessed. 55% for primary residential.		School Districts, cities and towns, counties and special districts.		R884-24P-50 R884-24P-55	Set annually by the boards of the various taxing entities Avg. .012485	\$1,798,249,400 Fiscal year 2004
Motor Vehicles	59-2-102	Personall Property tax on Motor Vehicles including boats		Transportation Fund		R884-24P-60		\$29,390,563 Fiscal Year 2004
Personal Prop: Rail	59-2-203	Assessments on Railroads	215	Counties	TC-430	R884-24P-49		
Severance Tax	59-5-202	Tax on the mining or extraction of metalliferous minerals	3 (2003)	General Fund	TC-684	R865-16R-1	2.6% of the taxable value of all metals or metalliferous minerals sold or otherwise disposed of.	\$ 6,026,484 for Fiscal Year 2004

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Oil & Gas Severance Tax	59-5-102	Persons owning an interest in payments out of productions from gas or oil from a well in the state, tax based on value.C26	92 (2003)	General Fund	TC-5	R865-150	3% up to \$13.00 per barrel; 5% from \$13.01 per barrel. Natural gas 3% up to \$1.50 per MCF; 5% from \$1.51 per MCF and above. Natural Gas Liquids 4% of the value	\$37,520,533. Fiscal Year 2004
Mineral Production Tax Withholding	59-6-102	Person who produces or Extracts Minerals from deposits in this state or is the first purchaser of it.	144 (2003)	Uniform School Fund	TC-96RW	R865-14W	5% of the amount which would have otherwise been payable to the person entitled to the payment.	\$17,351,454. included in the Corp. income franchise tax.
Corporate Franchise/Income Tax	59-7-104 & 59-7-701-707, 59-7-805-805, 59-7-114 59-7-116 59-7-116.5	Income & franchise tax for Corporations	26,959 (CY2002)	Uniform School Fund	TC-20 TC-20S TC-20UBI TC-20(338) TC-20R TC-20-REIT TC-20HA	R865-3C R865-6F	5% of a corporation's Utah taxable income. With a minimum tax of \$100.00	\$189,618,319 Fiscal Year 2004
Gross Receipts	59-8a-104 59-24-103.5	An in-lieu tax on gross receipts of Corps. Not other wise required to pay income or Franchise.	1	Uniform School Fund	TC-170 TC-171	N/A	Gross Amt. Not in excess of \$10,000,00 = None >\$10,000,000 but< \$500,000,000 = .8613% >\$500,000,000 but < \$1,000,000,000 = 1.3214%, and >\$1,000,000,00 0 = 1.7520%	\$13,146,921 Fiscal year 2004

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Gross Receipts on Electrical Corporations	59-8-104	Certain electrical corporations which are not required to pay Utah Corporate Franchise or income taxes. Corp. that provide electric power, radioactive waste facilities	2 Electric Utilities	Uniform School Fund	TC-171	NA	0 to \$10,000,000 = none \$10,000,000 to \$500,000,000 = .2363% \$500,000,000 to \$1,000,000,000 = .3544% in excess of \$1,000,000,000 = .4725%	
Gross Receipts on Radio Active Waste	59-24-103.5	Corp that provides radioactive waste facilities	1 facilities	Uniform School Fund	TC-171	N/A	=12% containerized class A 10% Processed Class A 5% uncontainerized, unprocessed class A from a gvmt Entity 5% uncontainerized, unprocessed class A from non-gvmt entity. 5% mixed waste from gvmt 10% mixed waste from non-gvmt.	10 cent ft ³ alternate fuel material 10 cents ft ³ by product material
Insurance Premium	59-9-101	Tax imposed on the total premiums received during the previous calendar year.	1800	Ded General Fund, Re-ins Fund, Un-ins Fund. General Fund, Firemen Pension, Fire Trng.	TC-49 TC-49-A TC-670	General Fund except as specified: Firemen's Pension fund receives 10% of life insur. Workers comp. 9.75% total rate	2.25% Base premium tax; 0.01% auto ins. value study tax; 0.451% title insurance tax Between 1% and 8% determined by the industrial commission	\$62,424,496 Fiscal Year 2004

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Income Tax	59-10-104	Individual Income, Partnership & Trust Tax	971,239 (CY2003)	Uniform School Fund	TC-40 TC-40A TC-40B TC-40C TC-65 TC-41	R865-9I	Income above \$8,626 pays the top rate of 7% Income above \$4,313 for Single or Married filing separately 7%	\$1,699,183,228 Fiscal Year 2004
Withholding Tax	59-10-402	Employer withheld Income Tax from employee paychecks	68,640 (CY2002 Filers)	Uniform School Fund	TC-96A TC-96Q TC-96M TC-96R TC-96Y TC-96C	R865-9I-14 R865-91-15, R865-91-16		\$1,619,730,708. Fiscal Year 2004
Inheritance Tax	59-11-103	Tax on the transfer of the taxable estate of every resident subject to the federal credit.	400 Annually	General Fund	TC-44R	R865-9I	State Death Tax Credit allowed by the IRS.	\$9,935,535. Fiscal Year 2004
Sales Tax	59-12-103	The Tax Commission is required to collect and distribute all of the sales taxes imposed by Utah counties and municipalities that are paid and reported on Utah's Sales And Use Tax Return.	78,932 (2003)	General Fund	TC-61 TC61PSD TC-61PS	R865-19S, R865-21U	State Rate 4.75% Local Rate 1.00%	\$1,515,870,455 Fiscal Year 2004
Local Sales & Use Tax	59-12-204	Tax adopted by local ordinance and currently all local governments impose the tax levy at full percent			TC-61	R865-12L-1--- R865-12L-18	1.00% of the Purchase Price	\$334,387,885/ fiscal year 2004
Transient Room Tax (Sales)	59-12-301	A tax imposed by all counties in Utah imposed on the room charge and not on other charges relating to lodging		Trust & Agency Fund	TC-61T	R865-19S-79 R865-19S-96	not to exceed 3% on the rental price of temporary lodging for a period less than 30 days	\$17,570,131 Fiscal Year 2004
Municipality Transient Room Tax (Sales)	59-12-352 & 59-12-353	An additional municipality transient room tax room tax that may imposed by certain cities or town that meet the conditions for qualifications under Utah Code.		Trust & Agency Fund	TC-61T	R865-12L-16	1% on temporary lodging	\$761,964 Fiscal Year 2004
Resort Communities Tax Part of the Combined Rate	59-12-401	A tax that can be imposed by cities or towns where the transient room capacity is greater than or equal to 66% of the permanent Census population		Trust Fund Agency	TC-61	N/A	up to 1% on transactions located within a city or town	\$7,882,031 Fiscal Year 2004
Public Transit Tax (Sales) Part of the combined Sales and Use Tax Rates	59-12-501 59-12-502	Applies to all locations that voted to impose the tax to fund public transportation imposed by county, city or town		Trust Fund Agency	TC-61	N/A	.25% part of the combined rate	\$112,742,660 Fiscal Year 2004

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Tourism, Cultural, Recreation, and Convention Facilities Tax (Sales)	59-12-603	Tax used to finance tourism, consists of 4 taxing components: a) Tourism Tax for Short Term Lease of Rental of a Motor Vehicle. B) Tourism tax for addition/Al short-term lease or rental of Motor Vehicle. C) Tourism Tax for Restaurant Tax on Prepared food and beverages. d) tourism tax for Transient Room		Trust Agency Fund	TC- 61F TC-61FV	R865-12L-17	.3% on all short-term leases and rentals of motor vehicles	\$34,182,149 Fiscal Year 2004
County Zoo, Arts, and Parks Tax (Sales) Part of the combined Rate	59-12-703 59-12-1401	Tax applied to all counties that voted to impose the tax to fund recreation/Al facilities and botanical/cultural Zoological organizations		Trust & Agency Fund	TC-61	N/A	City, town, option funding .1% in a county of the 2nd,3rd, 4th, 5th or 6th class	\$18,563,922 Fiscal Year 2004
Funding for Rural Hospitals (Sales) (Part of the Combined Rate not to exceed 1%)	59-12-802 59-12-804	Tax applied to all counties that voted to impose the tax to fund hospitals and nursing care facilities owned and operated by city or county		General Fund	TC-61	N/A	up to 1% facilities in the city	\$4,202,923 Fiscal Year 2004
Highways or Public Transit System Tax (Sales) Part of the combined Rate	59-12-1001	The highways tax may ONLY be imposed by a city or town that is not subject to a mass transit tax in 59-12-501		Trust Agency Fund	TC-61	N/A	.25%	\$7,212,105 Fiscal Year 2004
County Option Sales Tax Part of the combined rate	59-12-1503 59-12-1102	Applied to all counties that elect to impose the tax to generate revenue to help fund and support county government.		Trust Agency Fund	TC-61	N/A	.25%	\$83,168,175 Fiscal Year 2004
Town Option Tax (Sales) Part of the Combined Rate, Currently only in Snowville in Box Elder County.	59-12-1302	A tax that may be imposed by towns that meet the conditions for qualifications in Utah Code.		Trust Agency Fund	TC-61	N/A	1%	\$29,845 Fiscal Year 2004
Municipal Energy Annual Sales & Use tax inf Return (Self Generators and \$1 Mil	10-1-304	Imposed by a municipality on the sale or use of taxable energy. An energy supplier shall pay the municipal Energy Sales and Use tax revenues that it has collected	25	General Fund	TC-71ER	R865-19S-103	Up to 6% of delivered value	3,502,261 Fiscal Year 2004
Municipal Telecommunications	10-1-403	Levied by a municipality on the telecommunication providers gross receipts from telecomm. Services.	50	Municipalities	TC-34	R865-19S-118	up to 4% of the telecommunications service providers gross receipts	

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Lubricating Oil	19-6-714	A tax imposed upon the first sale in Utah by a lubricating oil vendor	170	General Fund	TC-535	N/A	\$.04 per quart or \$.16 per gallon	543,453. Fiscal Year 2004
Environmental Assurance Fee	19-6-410.5 (4)	Fee on the first sale of petroleum products in the state	103 (CY 2003)	Petroleum Storage Tank Trust	TC-109E	R865-14	1/2 cent per gallon on the first sale or use of petroleum products in the state	\$6,056,756. Fiscal Year 2004
Waste Tire Sales	19-6-801	The waste tire fee is paid by the consumer to the tire retailer at the time the new tire is purchased.		Waste Tire Recycling Expendable Trust Fund. Waste Tire recyclers may qualify for \$75.00 per ton reimbursement	TC-61W	R865-19S-93	\$1.00 per tire	\$2,535,468 Fiscal Year 2004
911 Fees	69-2-5	A rate imposed on an accessline within the boundaries of the county, city or town.	50	Municipalities & State	TC-29	N/A	.65 cents per month for each local exchange service switched access line. .65 Cents per month for each radio communications access line; 4 cents of the amount of the charge levied under subsections (3) (C) (I) less collections costs of the provider	
Emergency SVCS Telephone (Poison Control)	2-2-5.5 69-2-5.5	An emergency Services Telephone charge to fund Poison Control Center	50	Poison Control	TC-29		\$.13 per month on each local exchange service switched access line	\$13,808,503 Fiscal Year 2004

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Fuel Pump Decals	59-13-104	A decal to be posted on each motor fuel, or undyed special fuel pump or dispensing device	1500					
Motor Fuel/Special Fuel Suppliers Tax	59-13-201 & 59-13-301	Motor fuels that have been loaded at the refinery or other place into tank cars. Imported or manufactured for resale (Special Fuel Suppliers: Diesel Etc.	MF 137 SF 100 (CY 2003)	Transporation Fund, boat fuel tax to Parks and Rec.	TC-109 TC-364	R865-13G R865-4D	\$.24 1/2 a gallon upon all motor & special fuel that is sold, used, or received for sale or used in this state. Exempt uses of SD are used in certain cases	\$244,456,824 Fiscal Year 2004
IFTA/Special Fuel Tax	59-13-305 & 59-13-501	Fuel use tax on qualified vehicles	IFTA 2,771 SF 1,415 (CY 2003)	Transporation Fund Centennial Highway Fund	TC-922	R865-4D	24.5 cents per gallon. Annual fee for natural gas, electricity, and other clean fules. \$82.00 annually U/26,000 and O/26,000 lbs. ≈\$126 .	\$107,889,209 Fiscal year 2004
Aviation Fuel	59-13-401	Tax on Fuel sold at airports and used exclusively for the operation of aircraft	35 (2003)	Transporation Fund, 75% to airport where sold	TC-109A	R-865-13G	\$.04 per gallon for federally certificated aircarriers; \$.09 per gallon for non-federally certificated aircarriers	\$7,979,138. Fiscal Year 2004

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Cigarette Stamps	59-14-204 & 59-14-205	Tax levied on Cigarettes for manufacturer, jobber, distributor, wholesaler, retailer, user, or consumer	50	19 cents of 69.5 cents 15% Huntsman Cancer, 22% Dept Health, 21% U med Svcs, Balance General Fund	TC-79	R865-20T-1 R865-20T-2 R865-20T-6 R865-20T-7	3.475 cents on each cigarettes not weighing more than three pounds per thousand cigarettes 4.075 cents on each cigarette for all cigarettes wieghing in excess of three pounds per thousand cigs.	\$8,216,794 Fiscal Year 2004
Cigarettes Licenses	59-14-201	Tax on the Sales, use, storage, or distribution of Cigarettes in the State	2196 (2003)	General Fund	TC-38A TC-38B	R865-20T 3 R865-20T-10	\$30.00 for new license or \$20.00 for Renewal	\$22,180. Fiscal Year 2004
Imported Cigarettes	59-14-212	Tax levied against any manufacture, distrubutor, wholesaler, or retail dealer who affixes stamps to imported to the USA		General Fund	TC-553ic	R865-20T-11		
Tobacco Products	59-14-302	Tax levied upon the sale, use or storage of tobacco products in this state	65 (2003)	General Fund	TC-553	R865-20T-2 R865-20T-5 R865-20T-7	35% of manufacturer's sales price	5,867,139 Fiscal Year 2004
Cigarette Stamping Reg.	59-14-407	No person can affix a stamp to an individual package or container of cigarettes that is not included on the list published by the commission	50	General Fund	TC-553S	R865-20T	69.5 cents per package of 20 cigarettes weighing less than 3lbs per 1,000	
Cigarette Escrow Requirement	59-14-408	A tax on manufacturer, distributor, wholesaler, or retail dealer who is required to affix a stamp to product	100	General Fund	TC-752	R865-20T-1		\$61,684,763 = Total revenue of all cigarette & tobacco tax 59-14-101-to-508
Beer Tax	59-15-101	Tax imposed on all beer that is imported, manufactured for sale, use, or distrubtion in this state.	59 (2003)	General Fund	TC-386 TC-387 TC-388 TC-389		\$12.80 per 31 gallon for beer Manufactured or imported	\$9,418,401. Fiscal Year 2004
Wine & Liquor Tax	59-16-101 59-16-102	A tax imposed on every retail sale of wine and distilled liquors sold by the ABC		Uniform School Fund (Funds are used for the school lunch Program		N/A	13% of retail purchase price	\$16,803,534 Fiscal Year 2004